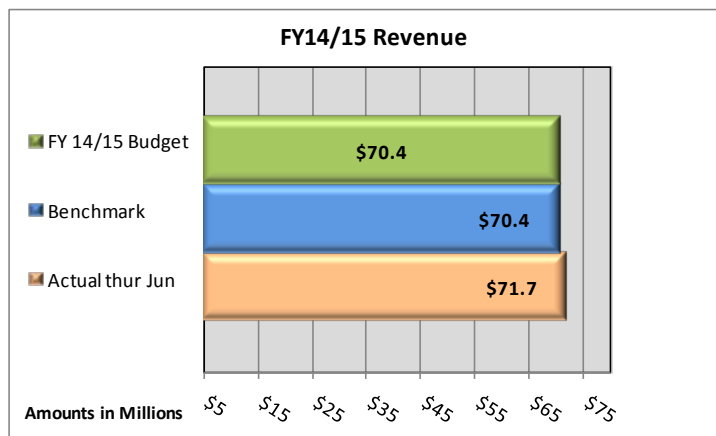


# General Fund Financial Report July 2014 through June 2015 Unaudited FY 2014-15



## Revenue:

As of June 30, 2015 revenue receipts total \$71.7 million. The benchmark is \$70.4.

Revenue receipts are 101.9% of budget. This compares to 100.5% in FY13/14 and 101.4% in FY12/13.

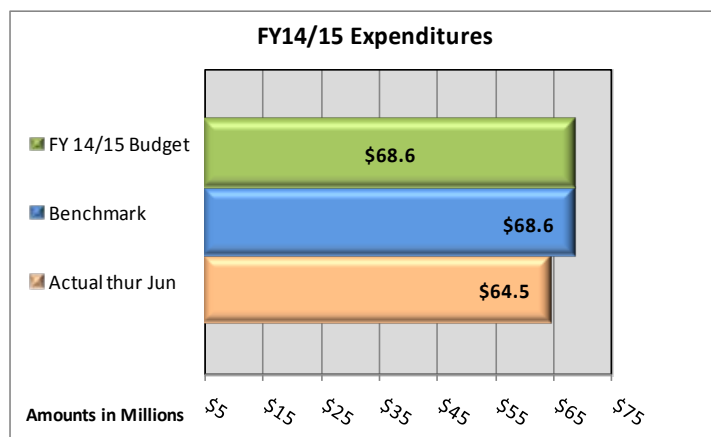
Additional detail is provided on the following page.

## Expenditures:

As of June 30, 2015 expenditures are \$64.5 million. The benchmark is \$68.6 million.

Actual expenditures are 94.0% of budget. This compares to 94.2% in FY13/14 and 93.2% in FY12/13.

Additional detail is provided on the following pages.



## Summary of Change in Fund Balance to Date:

(Numbers Rounded to Nearest Thousand)	Actual		
	FY 14/15 Budget	YTD as of Jun-15	Benchmark
BEGINNING FUND BALANCE	\$ 13,777	\$ 14,656	\$ 13,777
SOURCES:			
Revenues	\$ 70,390	\$ 71,748	\$ 70,390
Transfers In	\$ 84	\$ 84	\$ 84
TOTAL SOURCES	\$ 70,474	\$ 71,832	\$ 70,474
USES:			
Expenditures	\$ 68,639	\$ 64,542	\$ 68,639
Emergency Reserves	\$ 6,761	\$ -	\$ 6,761
Transfers Out	\$ 8,851	\$ 8,606	\$ 8,851
TOTAL USES	\$ 84,251	\$ 73,148	\$ 84,251
ENDING FUND BALANCE	\$ -	\$ 13,340	\$ -

The FY14/15 actual beginning fund balance exceeds the budgeted amount due to better than expected revenue receipts in FY13/14 along with the ongoing effort by directors and elected officials to reduce spending.

## Comparison to Budget - Revenue:

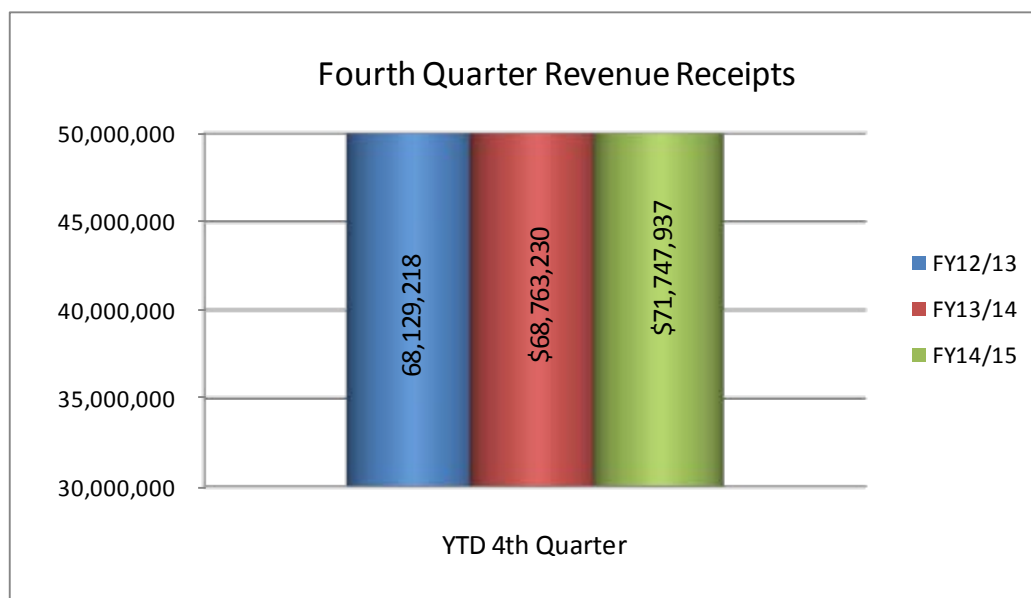
Total Revenue is 1.9% above benchmark. This compares to .5% above in FY13/14. The largest dollar amount above benchmark is Auto In Lieu Tax with 106.4% of budget collected. The largest dollar amount below benchmark is Licenses and Permits with 84.4% of budget collected.

The budget and actual receipts for State Shared Sales Tax include the Arizona Health Care Cost Containment System (AHCCCS) portion, which has increased from last year.

For the Month Ending June 30, 2015	Year-to-Date Actual				Months 12 Benchmark		Actual Vs Benchmark Favorable (Unfavorable) Variance
	Budget	Actual	% of Budget	Budget Less Actual	% of Budget	Actual Over / (Under)	
Revenue:							
Property Tax Revenues	23,677,798	23,965,540	101.2%	(287,742)	100.0%	287,742	1.2%
Auto In Lieu Tax	4,605,707	4,898,653	106.4%	(292,946)	100.0%	292,946	6.4%
State Shared Sales Tax	19,163,380	19,453,510	101.5%	(290,130)	100.0%	290,130	1.5%
County Sales Tax	11,794,780	11,934,307	101.2%	(139,527)	100.0%	139,527	1.2%
Franchise Tax	156,514	150,871	96.4%	5,643	100.0%	(5,643)	(3.6%)
Licenses and Permtis	579,789	489,483	84.4%	90,306	100.0%	(90,306)	(15.6%)
Intergovernmental	3,963,038	3,907,418	98.6%	55,620	100.0%	(55,620)	(1.4%)
Charges for Services	3,710,678	3,939,202	106.2%	(228,524)	100.0%	228,524	6.2%
Fines and Forfeitures	1,343,572	1,380,057	102.7%	(36,485)	100.0%	36,485	2.7%
Interest on Investment	50,000	60,584	121.2%	(10,584)	100.0%	10,584	21.2%
Interest on Taxes	960,641	1,089,910	113.5%	(129,269)	100.0%	129,269	13.5%
Rents	23,052	29,783	129.2%	(6,731)	100.0%	6,731	29.2%
Miscellaneous	361,443	448,618	124.1%	(87,175)	100.0%	87,175	24.1%
Total Revenue	70,390,392	71,747,936	101.9%	(1,357,544)	100.0%	1,357,544	1.9%

Note 1: Definition of colors used in the Revenue section:

Sources	Projection	Definition	Impact
Revenues	Black	Actual revenue more than benchmark	Positive
Revenues	Red	Actual revenue less than benchmark	Negative

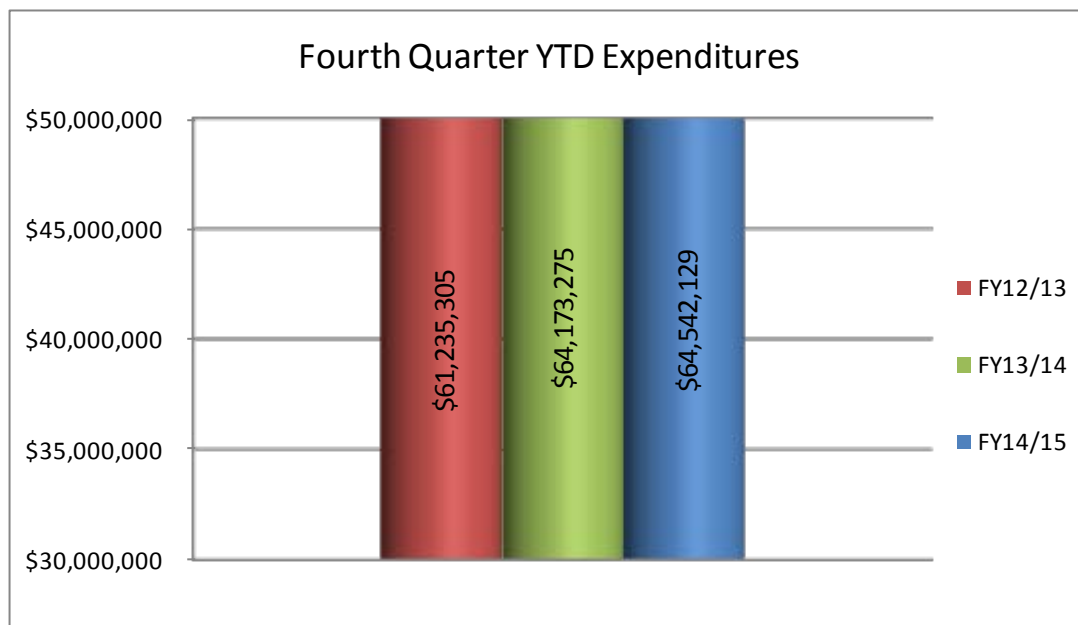


### Comparison to Budget - Expenditures:

Personnel: Of the departments with Personnel budgets, 91.8% are at or better than their benchmark. 84% were within benchmark in FY13/14.

Supplies & Services: Of the departments with Supplies & Services budgets, 98% of departments are at or better than their benchmark. In FY13/14, 78% were at or better than benchmark.

Capital Outlay: Of the departments with Capital Outlay budgets, 50% are at or better than their benchmark. This compares to 80% in FY13/14. There are also three departments with unbudgeted Capital Outlay charges.



### Yuma County Finance Department

### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

					Pay Periods	26	Actual Vs
					Months	12	Benchmark
Year-to-Date Actual							Variance
As of September 4, 2015	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	Favorable (Unfavorable)
<b>County Administrator (0100)</b>							
Personnel	1,250,331	1,221,085	97.7%	29,246	100.0%	29,246	2.3%
Supplies and services	111,692	82,107	73.5%	29,585	100.0%	29,585	26.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,362,023</b>	<b>1,303,192</b>	<b>95.8%</b>	<b>58,831</b>		<b>58,831</b>	<b>4.2%</b>
<b>Board of Supervisors (0101)</b>							
Personnel	473,183	473,638	100.1%	(455)	100.0%	(455)	(0.1%)
Supplies and services	39,146	23,633	60.4%	15,513	100.0%	15,513	39.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>512,329</b>	<b>497,271</b>	<b>97.1%</b>	<b>15,058</b>		<b>15,058</b>	<b>2.9%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual				Pay Periods Months	26 12	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Treasurer (0200)</b>							
Personnel	629,676	608,275	96.6%	21,401	100.0%	21,401	3.4%
Supplies and services	163,451	147,374	90.2%	16,077	100.0%	16,077	9.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>793,127</b>	<b>755,650</b>	<b>95.3%</b>	<b>37,477</b>		<b>37,477</b>	<b>4.7%</b>
<b>Assessor (0300)</b>							
Personnel	1,562,153	1,444,789	92.5%	117,364	100.0%	117,364	7.5%
Supplies and services	403,914	332,260	82.3%	71,654	100.0%	71,654	17.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,966,067</b>	<b>1,777,049</b>	<b>90.4%</b>	<b>189,018</b>		<b>189,018</b>	<b>9.6%</b>
<b>Recorder (0500)</b>							
Personnel	453,575	420,143	92.6%	33,432	100.0%	33,432	7.4%
Supplies and services	170,378	170,120	99.8%	258	100.0%	258	0.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>623,953</b>	<b>590,264</b>	<b>94.6%</b>	<b>33,689</b>		<b>33,689</b>	<b>5.4%</b>
<b>Election Services (0600)</b>							
Personnel	224,137	223,474	99.7%	663	100.0%	663	0.3%
Supplies and services	297,093	293,822	98.9%	3,271	100.0%	3,271	1.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>521,230</b>	<b>517,295</b>	<b>99.2%</b>	<b>3,935</b>		<b>3,935</b>	<b>0.8%</b>
<b>County Attorney- Civil (0800)</b>							
Personnel	661,687	664,006	100.4%	(2,319)	100.0%	(2,319)	(0.4%)
Supplies and services	24,899	13,952	56.0%	10,947	100.0%	10,947	44.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>686,586</b>	<b>677,958</b>	<b>98.7%</b>	<b>8,628</b>		<b>8,628</b>	<b>1.3%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual		% of Budget	(Over) / Under	% of Budget	(Over) / Under	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual					
					Pay Periods Months	26 12	
<b>County Attorney- Criminal (0801)</b>							
Personnel	2,915,154	2,780,415	95.4%	134,740	100.0%	134,740	4.6%
Supplies and services	217,061	152,969	70.5%	64,092	100.0%	64,092	29.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,132,215</b>	<b>2,933,383</b>	<b>93.7%</b>	<b>198,832</b>		<b>198,832</b>	<b>6.3%</b>
<b>County Attorney- Administration (0802)</b>							
Personnel	374,094	357,468	95.6%	16,626	100.0%	16,626	4.4%
Supplies and services	220,986	212,518	96.2%	8,468	100.0%	8,468	3.8%
Capital outlay	-	5,019	0.0%	(5,019)	0.0%	(5,019)	0.0%
<b>Total Expenditures</b>	<b>595,080</b>	<b>575,006</b>	<b>96.6%</b>	<b>20,074</b>		<b>20,074</b>	<b>3.4%</b>
<b>Clerk of Superior Court (0900)</b>							
Personnel	1,884,785	1,791,936	95.1%	92,849	100.0%	92,849	4.9%
Supplies and services	165,774	163,634	98.7%	2,140	100.0%	2,140	1.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,050,559</b>	<b>1,955,570</b>	<b>95.4%</b>	<b>94,989</b>		<b>94,989</b>	<b>4.6%</b>
<b>Superior Court (1000)</b>							
Personnel	2,850,915	2,840,604	99.6%	10,311	100.0%	10,311	0.4%
Supplies and services	237,346	237,189	99.9%	157	100.0%	157	0.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,088,261</b>	<b>3,077,793</b>	<b>99.7%</b>	<b>10,468</b>		<b>10,468</b>	<b>0.3%</b>
<b>Superior Court- Security (1001)</b>							
Personnel	531,248	523,932	98.6%	7,316	100.0%	7,316	1.4%
Supplies and services	44,264	43,942	99.3%	322	100.0%	322	0.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>575,512</b>	<b>567,874</b>	<b>98.7%</b>	<b>7,638</b>		<b>7,638</b>	<b>1.3%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

## GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual				Pay Periods Months	26 12	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Superior Court- Collections (1002)</b>							
Personnel	361,853	346,197	95.7%	15,656	100.0%	15,656	4.3%
Supplies and services	45,837	44,685	97.5%	1,152	100.0%	1,152	2.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>407,690</b>	<b>390,882</b>	<b>95.9%</b>	<b>16,808</b>		<b>16,808</b>	<b>4.1%</b>
<b>Superior Court- Trial Services (1003)</b>							
Personnel	202,946	199,305	98.2%	3,641	100.0%	3,641	1.8%
Supplies and services	643,227	579,081	90.0%	64,146	100.0%	64,146	10.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>846,173</b>	<b>778,386</b>	<b>92.0%</b>	<b>67,787</b>		<b>67,787</b>	<b>8.0%</b>
<b>Conflict Administrator (1004)</b>							
Personnel	58,189	58,224	100.1%	(35)	100.0%	(35)	(0.1%)
Supplies and services	1,353,015	1,350,334	99.8%	2,681	100.0%	2,681	0.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,411,204</b>	<b>1,408,558</b>	<b>99.8%</b>	<b>2,646</b>		<b>2,646</b>	<b>0.2%</b>
<b>Superior Court- IT Personnel Service (1005)</b>							
Personnel	304,560	303,252	99.6%	1,308	100.0%	1,308	0.4%
Supplies and services	146,114	98,219	67.2%	47,895	100.0%	47,895	32.8%
Capital outlay	177,300	224,864	126.8%	(47,564)	100.0%	(47,564)	(26.8%)
<b>Total Expenditures</b>	<b>627,974</b>	<b>626,334</b>	<b>99.7%</b>	<b>1,640</b>		<b>1,640</b>	<b>0.3%</b>
<b>Justice Court #1 (1100)</b>							
Personnel	1,046,847	940,496	89.8%	106,351	100.0%	106,351	10.2%
Supplies and services	108,593	105,631	97.3%	2,962	100.0%	2,962	2.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,155,440</b>	<b>1,046,127</b>	<b>90.5%</b>	<b>109,313</b>		<b>109,313</b>	<b>9.5%</b>
<b>Justice Court #2 (1101)</b>							
Personnel	336,981	313,383	93.0%	23,598	100.0%	23,598	7.0%
Supplies and services	44,744	44,620	99.7%	124	100.0%	124	0.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>381,725</b>	<b>358,003</b>	<b>93.8%</b>	<b>23,722</b>		<b>23,722</b>	<b>6.2%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

## GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual				Pay Periods Months	26 12	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Justice Court #3 (1102)</b>							
Personnel	294,078	276,287	94.0%	17,791	100.0%	17,791	6.0%
Supplies and services	42,824	39,069	91.2%	3,755	100.0%	3,755	8.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>336,902</b>	<b>315,356</b>	<b>93.6%</b>	<b>21,546</b>		<b>21,546</b>	<b>6.4%</b>
<b>Constable #1 (1200)</b>							
Personnel	250,267	249,885	99.8%	382	100.0%	382	0.2%
Supplies and services	49,377	46,827	94.8%	2,550	100.0%	2,550	5.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>299,644</b>	<b>296,713</b>	<b>99.0%</b>	<b>2,931</b>		<b>2,931</b>	<b>1.0%</b>
<b>Constable #2 (1201)</b>							
Personnel	80,845	79,003	97.7%	1,842	100.0%	1,842	2.3%
Supplies and services	5,997	6,313	105.3%	(316)	100.0%	(316)	(5.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>86,842</b>	<b>85,316</b>	<b>98.2%</b>	<b>1,526</b>		<b>1,526</b>	<b>1.8%</b>
<b>Constable #3 (1202)</b>							
Personnel	-	-	0.0%	-	100.0%	-	100.0%
Supplies and services	3,374	258	7.6%	3,116	100.0%	3,116	92.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,374</b>	<b>258</b>	<b>7.6%</b>	<b>3,116</b>		<b>3,116</b>	<b>92.4%</b>
<b>Victim Services (1300)</b>							
Personnel	259,624	246,722	95.0%	12,902	100.0%	12,902	5.0%
Supplies and services	3,115	2,843	91.3%	272	100.0%	272	8.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>262,739</b>	<b>249,565</b>	<b>95.0%</b>	<b>13,174</b>		<b>13,174</b>	<b>5.0%</b>
<b>Public Defender (1400)</b>							
Personnel	1,835,187	1,815,900	98.9%	19,287	100.0%	19,287	1.1%
Supplies and services	361,981	360,555	99.6%	1,426	100.0%	1,426	0.4%
Capital outlay	9,243	10,370	112.2%	(1,127)	100.0%	(1,127)	(12.2%)
<b>Total Expenditures</b>	<b>2,206,411</b>	<b>2,186,826</b>	<b>99.1%</b>	<b>19,585</b>		<b>19,585</b>	<b>0.9%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

## GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual				Pay Periods Months		26 12	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under		
<b>Non-Department (1600)</b>								
Personnel	242,761	66,765	27.5%	175,996	100.0%	175,996		72.5%
Supplies and services	1,794,924	1,135,795	63.3%	659,129	100.0%	659,129		36.7%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>2,037,685</b>	<b>1,202,559</b>	<b>59.0%</b>	<b>835,126</b>		<b>835,126</b>		<b>41.0%</b>
<b>County Administrator- Channel 77 (1601)</b>								
Personnel	113,964	63,010	55.3%	50,954	100.0%	50,954		44.7%
Supplies and services	52,149	17,887	34.3%	34,262	100.0%	34,262		65.7%
Capital outlay	56,736	14,996	26.4%	41,740	100.0%	41,740		73.6%
<b>Total Expenditures</b>	<b>222,849</b>	<b>95,893</b>	<b>43.0%</b>	<b>126,956</b>		<b>126,956</b>		<b>57.0%</b>
<b>Juvenile Court- Administration (1700)</b>								
Personnel	1,171,901	1,142,710	97.5%	29,191	100.0%	29,191		2.5%
Supplies and services	334,948	333,434	99.5%	1,514	100.0%	1,514		0.5%
Capital outlay	27,287	28,428	104.2%	(1,141)	100.0%	(1,141)		(4.2%)
<b>Total Expenditures</b>	<b>1,534,136</b>	<b>1,504,572</b>	<b>98.1%</b>	<b>29,564</b>		<b>29,564</b>		<b>1.9%</b>
<b>Juvenile Court- Detention (1800)</b>								
Personnel	2,738,735	2,681,731	97.9%	57,004	100.0%	57,004		2.1%
Supplies and services	613,444	611,711	99.7%	1,733	100.0%	1,733		0.3%
Capital outlay	49,416	47,869	0.0%	1,547	100.0%	1,547		100.0%
<b>Total Expenditures</b>	<b>3,401,595</b>	<b>3,341,311</b>	<b>98.2%</b>	<b>60,284</b>		<b>60,284</b>		<b>1.8%</b>
<b>Financial Services (1900)</b>								
Personnel	1,337,469	1,292,343	96.6%	45,126	100.0%	45,126		3.4%
Supplies and services	90,654	71,983	79.4%	18,671	100.0%	18,671		20.6%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>1,428,123</b>	<b>1,364,327</b>	<b>95.5%</b>	<b>63,796</b>		<b>63,796</b>		<b>4.5%</b>
<b>Legal Defender (2000)</b>								
Personnel	1,122,575	1,062,822	94.7%	59,753	100.0%	59,753		5.3%
Supplies and services	110,446	93,151	84.3%	17,295	100.0%	17,295		15.7%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>1,233,021</b>	<b>1,155,973</b>	<b>93.8%</b>	<b>77,048</b>		<b>77,048</b>		<b>6.2%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual				Pay Periods Months		Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Human Resources (2100)</b>							
Personnel	615,681	583,460	94.8%	32,221	100.0%	32,221	5.2%
Supplies and services	164,815	119,903	72.7%	44,912	100.0%	44,912	27.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>780,496</b>	<b>703,363</b>	<b>90.1%</b>	<b>77,133</b>		<b>77,133</b>	<b>9.9%</b>
<b>General Services (2200)</b>							
Personnel	1,666,656	1,587,686	95.3%	78,970	100.0%	78,970	4.7%
Supplies and services	577,782	503,924	87.2%	73,858	100.0%	73,858	12.8%
Capital outlay	-	-	0.0%	-	0.0%	-	-
<b>Total Expenditures</b>	<b>2,244,438</b>	<b>2,091,610</b>	<b>93.2%</b>	<b>152,828</b>		<b>152,828</b>	<b>6.8%</b>
<b>Information and Technology (2500)</b>							
Personnel	1,684,965	1,460,668	86.7%	224,297	100.0%	224,297	13.3%
Supplies and services	1,186,637	1,054,405	88.9%	132,232	100.0%	132,232	11.1%
Capital outlay	-	27,793	0.0%	(27,793)	0.0%	(27,793)	0.0%
<b>Total Expenditures</b>	<b>2,871,602</b>	<b>2,542,866</b>	<b>88.6%</b>	<b>328,736</b>		<b>328,736</b>	<b>11.4%</b>
<b>Development Services- Administration (2700)</b>							
Personnel	678,073	532,091	78.5%	145,982	100.0%	145,982	21.5%
Supplies and services	161,216	121,309	75.2%	39,907	100.0%	39,907	24.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>839,289</b>	<b>653,400</b>	<b>77.9%</b>	<b>185,889</b>		<b>185,889</b>	<b>22.1%</b>
<b>Development Services- Building Safety (2702)</b>							
Personnel	569,206	371,017	65.2%	198,189	100.0%	198,189	34.8%
Supplies and services	37,736	34,784	92.2%	2,952	100.0%	2,952	7.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>606,942</b>	<b>405,801</b>	<b>66.9%</b>	<b>201,141</b>		<b>201,141</b>	<b>33.1%</b>
<b>Development Services- Environmental (2703)</b>							
Personnel	259,748	248,818	95.8%	10,930	100.0%	10,930	4.2%
Supplies and services	26,594	20,139	75.7%	6,455	100.0%	6,455	24.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>286,342</b>	<b>268,957</b>	<b>93.9%</b>	<b>17,385</b>		<b>17,385</b>	<b>6.1%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

## GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Pay Periods Months						26 12	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Year-to-Date Actual							
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under		
<b>Development Services- GIS (2704)</b>								
Personnel	334,777	314,402	93.9%	20,375	100.0%	20,375		6.1%
Supplies and services	120,675	104,210	86.4%	16,465	100.0%	16,465		13.6%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>455,452</b>	<b>418,612</b>	<b>91.9%</b>	<b>36,840</b>		<b>36,840</b>		<b>8.1%</b>
<b>Development Services- Planning and Zoning (2705)</b>								
Personnel	874,642	751,794	86.0%	122,848	100.0%	122,848		14.0%
Supplies and services	74,158	56,426	76.1%	17,732	100.0%	17,732		23.9%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>948,800</b>	<b>808,220</b>	<b>85.2%</b>	<b>140,580</b>		<b>140,580</b>		<b>14.8%</b>
<b>Development Services- Customer Service (2706)</b>								
Personnel	646,818	477,846	73.9%	168,972	100.0%	168,972		26.1%
Supplies and services	27,266	26,384	96.8%	882	100.0%	882		3.2%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>674,084</b>	<b>504,230</b>	<b>74.8%</b>	<b>169,854</b>		<b>169,854</b>		<b>25.2%</b>
<b>Adult Probation (3000)</b>								
Personnel	1,539,588	1,467,593	95.3%	71,995	100.0%	71,995		4.7%
Supplies and services	285,286	283,278	99.3%	2,008	100.0%	2,008		0.7%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>1,824,874</b>	<b>1,750,871</b>	<b>96.0%</b>	<b>74,003</b>		<b>74,003</b>		<b>4.0%</b>
<b>Adult Probation- Pretrial (3001)</b>								
Personnel	384,025	360,191	93.8%	23,834	100.0%	23,834		6.2%
Supplies and services	15,945	15,002	94.1%	943	100.0%	943		5.9%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>399,970</b>	<b>375,193</b>	<b>93.8%</b>	<b>24,777</b>		<b>24,777</b>		<b>6.2%</b>
<b>Adult Probation- Graffiti (3002)</b>								
Personnel	59,299	58,572	98.8%	727	100.0%	727		1.2%
Supplies and services	12,611	12,550	99.5%	61	100.0%	61		0.5%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>71,910</b>	<b>71,122</b>	<b>98.9%</b>	<b>788</b>		<b>788</b>		<b>1.1%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

## GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual				Pay Periods Months	26 12	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Sheriff (3300)</b>							
Personnel	8,027,593	7,893,308	98.3%	134,285	100.0%	134,285	1.7%
Supplies and services	1,221,746	1,104,165	90.4%	117,581	100.0%	117,581	9.6%
Capital outlay	245,000	237,081	96.8%	7,919	100.0%	7,919	3.2%
<b>Total Expenditures</b>	<b>9,494,339</b>	<b>9,234,554</b>	<b>97.3%</b>	<b>259,785</b>		<b>259,785</b>	<b>2.7%</b>
<b>Sheriff- Medical Examiner (3302)</b>							
Personnel	273,996	287,653	105.0%	(13,657)	100.0%	(13,657)	(5.0%)
Supplies and services	285,084	253,939	89.1%	31,145	100.0%	31,145	10.9%
Capital outlay	-	11,466	0.0%	(11,466)	0.0%	(11,466)	0.0%
<b>Total Expenditures</b>	<b>559,080</b>	<b>553,058</b>	<b>98.9%</b>	<b>6,022</b>		<b>6,022</b>	<b>1.1%</b>
<b>Emergency Services (3500)</b>							
Personnel	134,410	65,798	49.0%	68,612	100.0%	68,612	51.0%
Supplies and services	41,042	28,491	69.4%	12,551	100.0%	12,551	30.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>175,452</b>	<b>94,289</b>	<b>53.8%</b>	<b>81,163</b>		<b>81,163</b>	<b>46.2%</b>
<b>Public Works- Solid Waste (4600)</b>							
Personnel	342,866	270,876	79.0%	71,990	100.0%	71,990	21.0%
Supplies and services	283,950	249,550	87.9%	34,400	100.0%	34,400	12.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>626,816</b>	<b>520,426</b>	<b>83.0%</b>	<b>106,390</b>		<b>106,390</b>	<b>17.0%</b>
<b>Medical Eligibility (5700)</b>							
Personnel	58,246	39,614	68.0%	18,632	100.0%	18,632	32.0%
Supplies and services	10,902,504	10,899,610	100.0%	2,894	100.0%	2,894	0.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>10,960,750</b>	<b>10,939,224</b>	<b>99.8%</b>	<b>21,526</b>		<b>21,526</b>	<b>0.2%</b>
<b>Public Fiduciary (6100)</b>							
Personnel	481,596	413,682	85.9%	67,914	100.0%	67,914	14.1%
Supplies and services	147,662	143,911	97.5%	3,751	100.0%	3,751	2.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>629,258</b>	<b>557,593</b>	<b>88.6%</b>	<b>71,665</b>		<b>71,665</b>	<b>11.4%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending June 30, 2015

As of September 4, 2015	Year-to-Date Actual				Pay Periods	26	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	Months	12	
<b>Public Works- Parks (7200)</b>							
Personnel	2,646	2,631	99.4%	15	100.0%	15	0.6%
Supplies and services	8,168	7,658	93.8%	510	100.0%	510	6.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>10,814</b>	<b>10,289</b>	<b>95.1%</b>	<b>525</b>		<b>525</b>	<b>4.9%</b>
<b>School Superintendent (8000)</b>							
Personnel	351,837	350,678	99.7%	1,159	100.0%	1,159	0.3%
Supplies and services	35,915	34,463	96.0%	1,452	100.0%	1,452	4.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>387,752</b>	<b>385,140</b>	<b>99.3%</b>	<b>2,612</b>		<b>2,612</b>	<b>0.7%</b>
<b>General Fund Contingency</b>							
Activity base (1600)	-	-	0.0%	-	0.0%	-	0.0%
Contingency	197,682	-	0.0%	197,682	100.0%	197,682	100.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	0.0%
Reserves (Emergency)	6,563,408	-	0.0%	6,563,408	100.0%	6,563,408	100.0%
Reserves	-	-	0.0%	-	100.0%	-	100.0%
<b>Total</b>	<b>6,761,090</b>	<b>-</b>	<b>0.0%</b>	<b>6,761,090</b>	<b>100.0%</b>	<b>6,761,090</b>	<b>100.0%</b>

Note 1: Vacant positions and the timing of expenditures can significantly affect how a department's expenditures compare to the benchmark.

Note 2: Definition of colors used in the Expenditure section:

Uses	Projection	Definition	Impact
Expenditures	Black	Actual expenditures less than benchmark	Positive
Expenditures	Red	Actual expenditures more than benchmark	Negative

Note 3: The figures represented in this report are un-audited figures and are subject to change.